

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2011-06
INTERDISTRICT ATTENDANCE PERMITS

REVISED SEPTEMBER 9, 2011

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of cost for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Interdistrict Attendance Permits program. The Parameters and Guidelines (P's & G's) are included as an integral part of the claiming instructions.

On May 24, 1995, the Commission on State Mandates (CSM) adopted a Statement of Decision finding that the test claim statutes impose a partially reimbursable state-mandated program upon school districts within the meaning of Article XIII B, Section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Except for community colleges, any school district as defined in GC Section 17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Reimbursement Claim Deadline

Claims for the 2010-11 fiscal year may be filed by **February 15, 2012**, without a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561, subdivision (d)(3).

- **Annual Reimbursement Claim**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount; \$10,000 maximum penalty, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564, subdivision (a), provides that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (\$1,000), provided that a county may submit a combined claim on behalf of direct service districts or special districts within their county if the combined claim exceeds \$1,000, even if the individual direct service district's or special district's claim does not each exceed \$1,000. The county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each direct service district or special district. These combined claims may be filed only when the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a direct service district or special district provides a written notice of its intent to file a separate claim to the county and to the SCO, at least 180 days prior to the deadline for filing the claim.

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the SCO to initiate an audit will commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the

retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Record Retention

All documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or last amended regardless of the year of costs incurred. If no funds were appropriated for initial claims at the time the claim was filed, supporting documents must be retained for three years from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

Claim Submission

Submit a signed original FAM-27 and one copy with required documents. **Please sign the Fam-27 in blue ink and attach the copy to the top of the claim package.**

Mandated costs claiming instructions and forms are available online at the SCO's website: **www.sco.ca.gov/ard_mancost.html**.

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

If you have any questions, you may e-mail **LRSDAR@sco.ca.gov** or call the Local Reimbursements Section at (916) 324-5729.

Hearing: October 26, 1995
 Staff: Mary Ann Aguayo
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PROPOSED PARAMETERS AND GUIDELINES

Education Code Section 46601
 Education Code Section 46601.5
 Education Code Section 48204, Subdivision (f)
 Chapter 172, Statutes of 1986
 Chapter 742, Statutes of 1986
 Chapter 853, Statutes of 1989
 Chapter 10, Statutes of 1990
 Chapter 120, Statutes of 1992

Interdistrict Attendance Permits

I. SUMMARY OF THE SOURCE OF THE MANDATE

Education Code section 46601 as added by Chapter 742/86, and amended by Chapter 853/89, requires school districts and county boards of education to expand on a pre-existing appeals process by performing a notification and appeals process for interdistrict attendance permit applicants.

Education Code section 46601.5, subdivisions (a), (b) and (c), of Chapters 172/86, 10/90 and 120/92 in conjunction with designated portions of Education Code section 48204, subdivision (f) of Chapters 172/86, 10/90 and 120/92, require school districts when considering an interdistrict transfer request, to give consideration to the child care needs of the pupil, ensuring that an application for a continuing child care transfer is not denied or revoked for arbitrary or impermissible reasons; if applicable, to evaluate the impact of proposed continuing child care transfers on court-ordered desegregation plans; provide information to the governing board in order to facilitating that board=s responsibility to decide on a continuing child care transfer, and if denied or revoked, communicating to the pupil=s parent or guardian the specific reasons for that determination and recording it in the minutes of the board meeting in which the determination was made. In addition, districts must annually determine whether continuing child care transfers, when considered with parent employment transfers, fall within the statutory limits as specified in the statutes.

II. COMMISSION ON STATE MANDATES DECISION

The Commission on State Mandates, in the Statement of Decision adopted at the May 24, 1995 hearing found that the following Education Code sections impose a new program or higher level of service for school districts within the meaning of Section 6, Article XIII B of the California Constitution:

Education Code section 46601 of Chapter 742/86, and Chapter 853/89, first two paragraphs and the introductory sentence of paragraph three, requires school districts to 1) notify the

permit applicant of the right to appeal to the county board of education if the application for an interdistrict attendance permit is denied by the district; and 2) advise the permit applicant of the right to appeal to the county board of education if the district refuses to enter into an agreement or issue a permit.

Education Code section 46601, subdivisions (a), (b), and (c), of Chapter 742/86, and Chapter 853/89, require:

- ⊗ The county board of education or its designee to verify that local remedies have been exhausted before accepting an appeal, and while investigating the adequacy of local appeals, the designee is to provide any additional information deemed useful to the county board in reaching a decision;
- ⊗ The school district to respond to information requests from the county board during the board=s investigatory process;
- ⊗ The school district, when requested by the county board of education, to reconsider an appeal for an unsuccessful permit.

Education Code section 46601, subdivision (d), of Chapters 742/86 and 853/89 requires the county board of education to provide an appeal process for interdistrict attendance requests between counties, as specified.

Education Code section 46601.5, subdivisions (a), (b) and (c), of Chapters 172/86, 10/90 and 120/92 in conjunction with designated portions of Education Code section 48204, subdivision (f), of Chapters 172/86, 10/90 and 120/92, require that:

- ⊗ Districts shall, in considering an interdistrict transfer request, give consideration to the child care needs of the pupil, ensuring that an application for a continuing child care transfer is not denied or revoked for arbitrary or impermissible reasons;
- ⊗ Districts subject to court-ordered desegregation plans must evaluate the impact of proposed continuing child care transfers on such plans;
- ⊗ District staff must prepare and present information to the governing board in a cost-effective manner, facilitating that board=s responsibility to decide whether a proposed continuing child care transfer should be prohibited, and the reasons therefor;
- ⊗ In the case of a denied or revoked continuing child care transfer, the governing board must communicate in writing to the pupil=s parent or guardian the specific reasons for that determination;
- ⊗ The governing board must ensure that the determination to prohibit a continuing child care transfer, including the specific reasons therefore, is accurately recorded in the minutes of the board meeting in which the determination was made; and
- ⊗ Districts must annually determine whether continuing child care transfers, when considered with parent employment transfers, fall within the statutory limits as specified therein.

III. ELIGIBLE CLAIMANTS

Any "school district", as defined in Government Code section 17519, except for community colleges, which incurs increased costs as a result of this mandate is eligible to claim reimbursement.

IV. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code states that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was submitted on December 13, 1993 (per Commission request, an amendment was submitted January 7, 1994), therefore all mandated costs incurred on or after July 1, 1992 for implementation of Education Code Section 46601, first two paragraphs, the introductory sentence of paragraph three, and subdivisions (a), (b) (c) and (d), Education Code section 46601.5, subdivisions (a), (b) and (c), in conjunction with designated portions of Education Code section 48204, subdivision (f), are reimbursable until repealed as of July 1, 1998. (The section 46601.5 sunset date was extended to July 1, 1998 by Chapter 1262/94, section 2, effective September 30, 1994.)

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Section 17561 (d) (3) of the Government Code, all claims for reimbursement of initial years' costs shall be submitted within 120 days from the date on which the State Controller issued claiming instructions on funded mandates contained in the claims bill.

If the total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed, except as otherwise provided for by Government Code section 17564.

V. REIMBURSABLE COSTS

A. SCOPE OF THE MANDATE

- (1) Regarding all interdistrict attendance permit appeals process, school districts and governing boards are reimbursed for the requirement to carry out the specific activities as follows:
 - a) School districts must notify the permit applicant of the right to appeal to the county board of education if the application for an interdistrict attendance permit is *denied* by the district.
 - b) School districts must advise the permit applicant of the right to appeal to the county board of education if the district *refuses* to enter into an agreement.
 - c) The county board of education or its designee must verify that local remedies have been exhausted before accepting an appeal, and while investigating the adequacy of local appeals, provide any additional information deemed useful to the county board in reaching a decision.
 - d) The school district must respond to information requests from the county board during the board's investigatory process.
 - e) The school district, when requested by the county board of education, must reconsider an appeal for an unsuccessful permit.

- (f) The county board of education must provide an appeal process for interdistrict attendance requests between counties, as specified in Education Code section 46601, subdivision (d).
- (2) When considering an interdistrict transfer request, school districts and governing boards are required to carry out the following activities related to child care needs:
- (a) School districts must, when considering an interdistrict transfer request, give consideration to the child care needs of the pupil, ensuring that an application for a continuing child care transfer is not denied or revoked for arbitrary or impermissible reasons.
 - (b) School districts subject to court-ordered desegregation plans must evaluate the impact of proposed continuing child care transfers on such plans.
 - (c) School district staff must prepare and present information to the governing board in a cost-effective manner, facilitating that board's responsibility to decide whether a proposed continuing child care transfer should be prohibited, and the specific reasons why.
 - (d) In the case of a denied or revoked continuing child care transfer, the governing board must communicate in writing to the pupil's parent or guardian the specific reasons for that determination.
 - (e) The governing board must ensure that the determination to prohibit a continuing child care transfer, including the specific reasons therefore, is accurately recorded in the minutes of the board meeting in which the determination was made.
 - (f) School districts must annually determine whether continuing child care transfers, when considered with parent employment transfers, fall within the statutory limits.

B. REIMBURSABLE ACTIVITIES

For each eligible school district, the direct and indirect costs of labor, supplies and services incurred for the following mandate components are reimbursable:

1. Application Evaluation

In considering an interdistrict transfer request application, give consideration to the child care needs of the pupil, and ensure that a continuing interdistrict transfer request application for child care needs is not denied or revoked for arbitrary or impermissible reasons. For districts subject to court-ordered integration plans, determine the effect the potential transfer would have on the district's plan.

2. Presentation to the Governing Board

Prepare and present information regarding the transfer application for child care purposes to the governing board in a cost-effective manner; and in the case of a rejected application, the specific reasons must be accurately recorded in the minutes of the governing board meeting.

3. Notice of Denied Applications

In the case of a rejected application for an interdistrict transfer for child care purposes, provide a written explanation of the reasons to the parent or guardian.

4. Transfer Statistics

Determine on an annual basis whether net child care-related resident pupil transfers, when considered with parent employment transfers, fall within the statutory limits.

5. County Appeals Process

Notify pupil transfer applicants of the right of appeal to the county office of education when a request is denied for interdistrict attendance for any reason, respond to any information requests from the county office of education pursuant to the appeal, and upon the request of the county office of education, reconsider the pupil's interdistrict attendance request.

For each eligible county office of education, the direct and indirect costs of labor, supplies and services incurred for the following mandate components are reimbursable:

6. Intra-County Appeals Process

Verify that school district remedies have been exhausted before accepting a pupil's appeal, investigate the adequacy of the local appeals, and report to the county board of education any additional information useful in reaching a decision.

7. Inter-County Appeals Process

Provide the necessary appeal process (notice, investigation hearing, and decision) or participate in the appeal process of the other county if the other county has jurisdiction.

VI. CLAIM PREPARATION

Each claim for reimbursement pursuant to this mandate must be timely filed and set forth a listing of each item for which reimbursement is claimed under this mandate.

A. REPORTING BY COMPONENTS

Claimed costs must be allocated according to the seven components of reimbursable activity described in Section V. B.

B. SUPPORTING DOCUMENTATION

Claimed costs should be supported by the following information:

1. Employee Salaries and Benefits

Identify the employee(s) and their job classification, describe the mandated functions performed, and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study.

2. Materials and Supplies

Only the expenditures which can be identified as a direct cost of the mandate can be claimed. List costs of materials which have been consumed or expended specifically for the purpose of this mandate.

3. Contracted Services

Give the name(s) of the contractor(s) who performed the service(s). Describe the activities performed by each named contractor, and give the number of actual hours spent on the activities. Show the inclusive dates when services were performed and itemize all costs for those services.

4. Allowable Overhead Cost

School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

C. COST ACCOUNTING STATISTICS

The State Controller is directed to include in claiming instructions each year the requirement that claimants report to the State Controller the following statistics for the purpose of establishing a database for potential future reimbursement based on prospective rates:

1. Number of interdistrict attendance permit requests for child care purposes received, granted, and denied by the school district each fiscal year, and the average daily attendance for the district for each year.
2. Number of interdistrict attendance permit appeals received, and the number of appeals heard and decided by the county office of education each fiscal year

VII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets (e.g., employee time records, invoices, receipts, purchase orders, contracts, etc.) that show evidence of, and the validity of such claimed costs. Pursuant to Government Code section 17558.5, these documents must be retained by the agency submitting the claim for a period of no less than four years after the end of the calendar year in which the reimbursement claim is filed, and made available on the request of the State Controller.

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, e.g., service fees collected, federal funds, other state funds, etc., shall be identified and deducted from this claim. While not specifically researched, the Commission has not identified any specific offsetting savings from state or federal sources applicable to this mandate.

IX. REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained therein.

INTERDISTRICT ATTENDANCE PERMITS CLAIM FOR PAYMENT			For State Controller Use Only	PROGRAM 148
(19) Program Number 00148 (20) Date Filed (21) LRS Input				
(01) Claimant Identification Number			Reimbursement Claim Data	
(02) Claimant Name			(22) FORM 1, (03) (a)	
County of Location			(23) FORM 1, (03) (b)	
Street Address or P.O. Box		Suite	(24) FORM 1, (03) (c)	
City	State	Zip Code	(25) FORM 1, (03) (d)	
		Type of Claim	(26) FORM 1, (03) (e)	
		(03) (09) Reimbursement <input type="checkbox"/>	(27) FORM 1, (03) (f)	
		(04) (10) Combined <input type="checkbox"/>	(28) FORM 1, (03) (g)	
		(05) (11) Amended <input type="checkbox"/>	(29) FORM 1, (04) 1.(f)	
Fiscal Year of Cost	(06)	(12)	(30) FORM 1, (04) 2.(f)	
Total Claimed Amount	(07)	(13)	(31) FORM 1, (04) 3.(f)	
Less: 10% Late Penalty (refer to attached Instructions)		(14)	(32) FORM 1, (04) 4.(f)	
Less: Prior Claim Payment Received		(15)	(33) FORM 1, (04) 5.(f)	
Net Claimed Amount		(16)	(34) FORM 1, (04) 6.(f)	
Due from State	(08)	(17)	(35) FORM 1, (04) 7.(f)	
Due to State		(18)	(36) FORM 1, (06)	
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code Sections 17560 and 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grants or payments received, for reimbursement of costs claimed herein; claimed costs are for a new program or increased level of services of an existing program; and claimed amounts do not include charter school costs, either directly or through a third party. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>Signature of Authorized Officer</p> <p>_____</p> <p>Type or Print Name and Title of Authorized Signatory</p> </div> <div style="width: 45%;"> <p>Date Signed _____</p> <p>Telephone Number _____</p> <p>E-Mail Address _____</p> </div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>(38) Name of Agency Contact Person for Claim</p> <p>_____</p> <p>Name of Consulting Firm / Claim Preparer</p> </div> <div style="width: 45%;"> <p>Telephone Number _____</p> <p>E-mail Address _____</p> <p>Telephone Number _____</p> <p>E-mail Address _____</p> </div> </div>				

PROGRAM
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**INTERDISTRICT ATTENDANCE PERMITS
CLAIM FOR PAYMENT
INSTRUCTIONS**

**FORM
FAM-27**

- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, State, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim as shown in the attached Form 1 line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15** of the following fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Claims: FAM-27 line(13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form 1, (04) A. 1. (f), means the information is located on Form 1, line (04) A. 1. column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the process.**
- (37) Read the statement of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, date signed, telephone number and e-mail address. **Claims cannot be paid unless accompanied by an original signed certification. (Please sign the FAM-27 in blue ink and attach the copy to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the agency contact person for the claim. If claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and e-mail address.

SUBMIT A SIGNED ORIGINAL FAM-27 AND ONE COPY WITH ALL OTHER FORMS TO:

Address, if delivered by U.S. Postal Service:

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250**

Address, if delivered by other delivery services:

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816**

PROGRAM 148	INTERDISTRICT ATTENDANCE PERMITS CLAIM SUMMARY					FORM 1		
(01) Claimant			(02)		Fiscal Year 20__ / 20__			
Claim Statistics								
(03) (a) Number of interdistrict attendance permit requests for child care purposes received in the fiscal year of the claim								
(b) Number requests granted in the fiscal year of claim								
(c) Number of requests denied in the fiscal year of claim								
(d) Average daily attendance of the district in the fiscal year of claim								
(e) Number of interdistrict attendance permit appeals received in the fiscal year of claim								
(f) Number of appeals heard in the fiscal year of claim								
(g) Number of appeals decided by the county office of education in the fiscal year of claim								
Direct Costs			Object Accounts					
(04) Reimbursable Activities:			(a)	(b)	(c)	(d)	(e)	(f)
			Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel	Total
1. Application Evaluation								
2. Presentation of the Governing Board								
3. Notice of Denied Applications								
4. Transfer Statistics								
5. County Appeals Process								
6. Intra-County Appeals Process								
7. Inter-County Appeals Process								
(05) Total Direct Costs								
Indirect Costs								
(06) Indirect Cost Rate						[Refer to claiming instructions]	%	
(07) Total Indirect Costs						[Line (05)(f) - [line (05)(d) - \$] x line (06)]		
(08) Total Direct and Indirect Costs						[Line (05)(f) + line (07)]		
Cost Reduction								
(09) Less: Offsetting Revenues								
(10) Less: Other Reimbursements								
(11) Total Claimed Amount						[Line (08) - {line (09) + line (10)}]		

PROGRAM 148	INTERDISTRICT ATTENDANCE PERMITS CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) (a) Enter the number of interdistrict attendance permit requests for child care purposes received in the fiscal year of claim
- (b) Enter the number of requests granted in the fiscal year of claim.
- (c) Enter the number of requests denied in the fiscal year of claim.
- (d) Enter the average daily attendance of the district in the fiscal year of claim.
- (e) Enter the number of interdistrict attendance permit appeals received in the fiscal year of claim.
- (f) Enter the number of appeals heard in the fiscal year of claim.
- (g) Enter the number of appeals decided by the county office education in the fiscal year of claim.
- (04) Reimbursable Activities. For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (e).
- (06) Enter the indirect cost rate from the Restricted Indirect Cost Rates for K-12 Local Educational Agencies (LEAs) Five Year Listing issued by the California Department of Education (CDE) School Fiscal Services Division, for the fiscal year of costs.
- (07) Total Indirect Costs. From the Total Direct Costs, line (05)(f), deduct the sum of Total Fixed Assets, line (05)(d) and any other item excluded from the indirect cost distribution base in accordance with California School Accounting Manual (CSAM) Procedure 915. Enter zero in the box if there are no more exclusions. Multiply sum by line (06). Enter the result.
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f) and Total Indirect Costs, line (07).
- (09) Less: Offsetting Revenues. If applicable, enter any revenue received by the claimant for this mandate from any state or federal source.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line 10. Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

PROGRAM
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**INTERDISTRICT ATTENDANCE PERMITS
ACTIVITY COST DETAIL**

FORM
2

(01) Claimant			(02) Fiscal Year 20__ / 20__				
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.							
<input type="checkbox"/> Application Evaluation <input type="checkbox"/> Presentation of the Governing Board <input type="checkbox"/> Notice of Denied Applications				<input type="checkbox"/> Transfer Statistics <input type="checkbox"/> County Appeals Process <input type="checkbox"/> Intra-County Appeals Process <input type="checkbox"/> Inter-County Appeals Process			
(04) Description of Expenses			Object Accounts				
(a) Employee Names or Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel
(05) Total							

Subtotal

Page: ____ of ____

PROGRAM 148	INTERDISTRICT ATTENDANCE PERMITS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities. Check the box that indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box checked in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Such documents must be made available to the SCO on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries and Benefits	Employee Name and Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost=Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost= Unit Cost x Usage		
Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Total Travel Cost = Rate x Days or Miles	

- (05) Total line (04), columns (d) through (h) and enter the sum on this line. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page.